

Nonresident Entertainer's Application AND Receipt for Surety Bond, Cash Deposit, or Withholding by Employer

PART 1 – Department Copy

1. **Type or print all information** – press firmly. This is a three-part form, no carbon paper required.
2. Read instructions on reverse side of Part 3 before completing this form.
3. **Mail to Wisconsin Department of Revenue, along with the bond, deposit, or withholding.**

Mail to:
 Wisconsin Department of Revenue
 PO Box 8906
 Madison WI 53708-8906

A Entertainer Information	Stage or professional name of nonresident entertainer
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True name of entertainer

Check appropriate box and enter identifying number ☐ Individual (SS#) ☐ Corporation (FEIN) ☐ Partnership (FEIN) ☐ Other (FEIN)

Business address: number and street	City or post office	State	Zip
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B Employer Information	Name	Telephone number
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Address: number and street	City or post office	State	Zip
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C Performance Information	Date of performance	Total contract price \$	Location of performance (city and state)
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☐ Amount withheld by employer ☐ Surety bond enclosed \$ _____ ◀ Amount of bond, cash deposit, or withholding; 6% of total contract price above.
☐ Cash deposit enclosed

► *I declare that this return is true, correct, and complete to the best of my knowledge and belief.*

Signature (see reverse side)	Title	Date
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Receipt for: ☐ Surety Bond ☐ Cash Deposit \$ _____

 Department Representative

 Date

Nonresident Entertainer's Application AND Receipt for Surety Bond, Cash Deposit, or Withholding by Employer

PART 2 – Entertainer Copy

1. To be retained by nonresident entertainer when issued by an employer.
2. To be used by nonresident entertainer to claim credit on their Wisconsin tax return for an amount deposited or withheld. A tax return must be filed to claim a refund.

Mail to:

Wisconsin Department of Revenue
PO Box 8906
Madison WI 53708-8906

**A Entertainer
Information**

Stage or professional name of nonresident entertainer

True name of entertainer

Check appropriate box and enter identifying number

☐ Individual (SS#)☐ Corporation (FEIN)☐ Partnership (FEIN)☐ Other (FEIN)

Business address: number and street

City or post office

State

Zip

**B Employer
Information**

Name

Telephone number

Address: number and street

City or post office

State

Zip

**C Performance
Information**

Date of performance

Total contract price

\$

Location of performance (city and state)

☐ Amount withheld by employer☐ Surety bond enclosed☐ Cash deposit enclosed

\$

Amount of bond, cash deposit, or withholding;
6% of total contract price above.

► I declare that this return is true, correct, and complete to the best of my knowledge and belief.

Signature (see reverse side)

Title

Date

Receipt for:

☐ Surety Bond☐ Cash Deposit

\$

Department Representative

Date

Nonresident Entertainer's Application AND Receipt for Surety Bond, Cash Deposit, or Withholding by Employer

PART 3 – Employer Copy

To be retained by the employer as proof of a surety bond,
cash deposit, or withholding for the nonresident entertainer.

Mail to:

Wisconsin Department of Revenue
PO Box 8906
Madison WI 53708-8906

**A Entertainer
Information**

Stage or professional name of nonresident entertainer

True name of entertainer

Check appropriate box and enter identifying number

☐

Individual (SS#)

☐

Corporation (FEIN)

☐

Partnership (FEIN)

☐

Other (FEIN)

Business address: number and street

City or post office

State

Zip

**B Employer
Information**

Name

Telephone number

Address: number and street

City or post office

State

Zip

**C Performance
Information**

Date of performance

Total contract price

\$

Location of performance (city and state)

☐ Amount withheld by employer

☐ Surety bond enclosed

☐ Cash deposit enclosed

\$

Amount of bond, cash deposit, or withholding;
6% of total contract price above.

► I declare that this return is true, correct, and complete to the best of my knowledge and belief.

Signature (see reverse side)

Title

Date

Receipt for:

☐

Surety Bond

☐

Cash Deposit

\$

Department Representative

Date

INSTRUCTIONS FOR NONRESIDENT ENTERTAINERS AND EMPLOYERS

General Requirement for Surety Bond, Cash Deposit, or Withholding

A nonresident entertainer is generally required to file a surety bond or cash deposit with the Wisconsin Department of Revenue at least seven days prior to a performance in Wisconsin, if the total contract price for the performance exceeds \$3,200. The amount of the bond or deposit is generally 6% of the total contract price.

An employer is required to withhold from a nonresident entertainer's payment if the entertainer meets this requirement but does not file a sufficient bond or deposit. Request proof from the nonresident entertainer that a sufficient surety bond or cash deposit has been filed with the Department of Revenue, or that none is required, before withholding from the entertainer's payment.

Complete the form by typing or printing all the information requested. Refer to our Publication 508, *Wisconsin Tax Requirements Relating to Nonresident Entertainers*, for instructions on how to complete this form.

Signature required on Form WT-11

The employer/employer's representative *must sign* the Form WT-11 when withholding from a nonresident entertainer.

The nonresident entertainer/entertainer's representative *must sign* the Form WT-11 when filing a surety bond or when making a cash deposit. Enter title of the person signing the form and date it is signed.

Where and When to Remit an Amount Withheld

If you withhold an amount from payment to a nonresident entertainer, you must mail or deliver Part 1 of Form WT-11 and the amount withheld to the Wisconsin Department of Revenue **within five days** after the nonresident entertainer's performance. Mail Form WT-11 and the remittance to: Wisconsin Department of Revenue, PO Box 8906, Madison WI 53708-8906; or deliver it to the department's office at 2135 Rimrock Road in Madison.

Where and When to File Surety Bond or Cash Deposit

The due date for filing a surety bond or cash deposit is **seven days** prior to the Wisconsin performance covered. If a bond or deposit is not filed, the employer will withhold 6% (or a lower rate if granted and verified) from the nonresident entertainer's payment.

ALL THREE Parts of Form WT-11 and your surety bond or cash deposit must be mailed to Wisconsin Department of Revenue, PO Box 8906, Madison WI 53708-8906, or delivered to the department's office at 2135 Rimrock Road in Madison. Do not mail cash.

Cash deposits may be cash, a certified check, a cashier's check, or a money order. (Do not mail cash, hand deliver only.)

The Wisconsin Department of Revenue will review the application and, if it has been properly submitted, issue you two copies of the receipt signed by a department representative. The *white* copy of the receipt should be given to the employer as proof that you have filed a surety bond or cash deposit. The *pink* copy of the receipt should be retained by the nonresident entertainer and attached to their Wisconsin tax return.

Credit for cash deposits or withholding (*but not surety bonds*) must be claimed on the nonresident entertainer's Wisconsin tax return by attaching the pink receipt copy to the return. The department, upon written request from the nonresident entertainer or surety company, will release surety bonds when the nonresident entertainer's Wisconsin tax liability has been satisfied.

Where to Obtain Information and Forms

Questions concerning Form WT-11 should be directed to: Attention Nonresident Entertainer Program, Wisconsin Department of Revenue, PO Box 8906, Madison WI 53708-8906; telephone (608) 266-3645; or e-mail income@dor.state.wi.us. Additional Forms WT-11 may be obtained from the same address, telephone number, e-mail address, or the department's Internet web site, www.dor.state.wi.us (click on "Forms," then "Withholding Tax Forms").